IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 25TH SEPTEMBER 2007 / 3RD ASWINA 1929

WP(C).No. 24072 of 2007(N)

PETITIONER:

UNUS K.T., AMEENA MANZIL,
SIDEEQUE NAGAR, P.O.IRIKKUR.

BY ADV. SRI.A.K.ABDUL AZEEZ

RESPONDENTS:

SUB REGIONAL TRANSPORT OFFICE
(REGISTRATION AUTHORITY),
TALIPARAMBA, KANNUR DISTRICT.

BY G.P.SRI. SABU

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 25/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C).NO.24072 OF 2007-N

Dated this the 25th day of September, 2007.

JUDGMENT

The petitioner seeks a direction to the respondent to issue registration certificate, completing the formalities without insisting on payment of additional tax as applicable from 1.4.2007. The petitioner seeks the said relief on the basis that on 20th March, 2007, he purchased a new car and obtained temporary registration valid till 26.03.2007. On 26.03.2007, he again produced the vehicle and applied for a fancy number and paid the tax after completing the formalities of registration, but then, number was not allotted nor was the process of registration completed. Subsequently, on 10.4.2007 he was informed by Ext.P6 letter that an auction will be held for allotment of number. Accordingly, auction was held and allotment of the number was also made. At that stage, the respondent demanded Motor Vehicles Tax as revised with effect from 1.4.2007 and it is that demand of revised tax, which is sought to be challenged in this writ petition as illegal.

2. The learned Government Pleader has filed a statement wherein it is stated that Section 3 of the Act casts liability to pay tax at the time of registration. According to him, the process of registration was completed only after 1st April, 2007 and therefore, the tax as prevailing then is what is payable by the petitioner.

3. Section 3 of the Motor Vehicles Act provides that in respect of a new motor vehicle, there shall be levied a one time tax from the date of purchase of the vehicle, at the rate specified, at the time of first registration of the vehicle. In this case, though the petitioner presented his vehicle on 26.3.2007, in view of the delay in the allotment of number, registration admittedly has taken place only after 1.4.2007. If registration is after 1.4.2007, the tax payable at the time of registration is what is the registered owner is liable to pay. The petitioner submits that he had discharged his liability by making payment on 26.3.2007 and obtained Ext.P3 receipt. In my view, that by itself will not discharge the petitioner from his liability to pay tax at the time of registration. The Act is very clear that what is payable is the tax prevailing at the time of registration.

It is evident that the vehicle was registered after 1.4.2007. If that be so, the tax that is prevailing with effect from 1.4.2007, is liable to be paid. I see no reason to interfere in this matter. The writ petition fails and it is dismissed.

ANTONY DOMINIC, JUDGE.

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